

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.130 Accounting for the Tax

TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.130 Accounting for the Tax

- a) If the retailer is required or authorized to collect the Use Tax, then the purchaser must pay the tax to the retailer. However, the retailer's failure to collect the tax from the purchaser does not prevent the Department from collecting the tax directly from the purchaser whether the retailer's liability to remit the tax is to remit it in the form of Retailers' Occupation Tax or in the form of Use Tax. If the user purchases the tangible personal property at retail from a retailer, but does not pay the Use Tax to such retailer, the purchaser shall pay the Use Tax directly to the Department.

- b) The retailer must remit the Use Tax which he collects to the Department.—However, since the Retailers' Occupation Tax and Use Tax work together in a complementary manner, the retailer may first reduce the amount of Use Tax he must remit by the amount of Retailers' Occupation Tax (if any) which he is required to and does pay to the Department with respect to the same sale.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)